



Contract
Employed
Solutions needed



Availability
All nationalities
can use the ETS



Compliance
Certificate will be
issued

FACTS:

...When working in Denmark for a Danish company, a freelancer/contractor is taxable from day one...

...It is solely the Danish Tax Authority, that decides whether the applicant qualifies for the ETS...

The Expat Taxation Scheme (ETS) or known as the §48e taxation, is a tax scheme designed for highly paid employees working temporarily in Denmark.

The tax scheme is only available for individuals on an employed/umbrella solution and offers a flat tax rate of 32,84% with no deductions possible. Maximum duration on the ETS is 7 years in total.

Requirements.

In order to qualify for the special ETS, four requirements must be met:

- You must not have been other wised income taxed in Denmark within the last 10 years.
- Average monthly on-site gross salary of minimum DKK 68.200 (Approx. EUR 9.200)
- An employment contract with Northern Partners
- No ownership or management role in employing company – directly or indirectly.

Utilizing the ETS you will receive an overall net retention rate of approximately 64%-65% after deduction of all Danish income taxes, statutory social security cost and all employment and payroll costs.

As limited taxable and taxed under the ETS, only the Danish working income is reported in Denmark. All taxes and social security costs are settled on a monthly basis and no Danish tax return to be filed.

Full Danish Social Security coverage is typically included in the ETS and no additional health insurances is therefore normally needed.

For further information visit: NorthernPartners.eu/tax